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ATTN: BOX PCT

Re: Application of Kazuhiko OHGA, Masayuki FUJIMOTO, Hiroshi UCHIDA and Tsuneo TAJIMA
**PROCESS FOR PRODUCING HYDROGENATED ESTER, HYDROGENATING CATALYST USED THEREFOR AND
 PROCESS FOR PRODUCING THE CATALYST**
 Our Reference: Q59644
 PCT/JP00/00977, filed February 21, 2000

Dear Sir:

Applicants herewith submit the attached papers for the purpose of entering the National stage under 35 U.S.C. § 371 and in accordance with Chapter I of the Patent Cooperation Treaty. Attached hereto is the application identified above which is a translation of PCT International Application No. PCT/JP00/00977, filed February 21, 2000, comprising the specification, claims, two (2) sheets of drawings, executed Declaration and Power of Attorney, International Search Report (foreign language), executed Assignment and PTO Form 1595.

The Government filing fee is calculated as follows:

Total Claims	27 - 20 =	7 x \$18 =	\$ 126.00
Independent Claims	3 - 3 =	0 x \$78 =	\$ 000.00
Base Filing Fee	(\$840.00)		\$ 840.00
Multiple Dep. Claim Fee	(\$260.00)		\$ 260.00
TOTAL FILING FEE			\$1,226.00
Recordation of Assignment Fee			\$ 40.00
TOTAL U.S. GOVERNMENT FEE			\$1,266.00

Checks for the statutory filing fee of \$ 1,226.00 and Assignment recordation fee of \$ 40.00 are attached. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. 1.492; 1.16 and 1.17 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

Priority is claimed from:

Japanese Patent Application

11-118874(Pat. Appln.)
 11-193352(Pat. Appln.)
 11-284520(Pat. Appln.)
 60/141,247
 60/147,812
 60/162,896

Filing Date

April 27, 1999
 July 7, 1999
 October 5, 1999
 June 30, 1999
 August 10, 1999
 November 1, 1999

The Office is invited to contact the above firm on any question which might arise on the above-named application. Any contact that the Office might need to make should be directed to the undersigned at (202)293-7060.

Respectfully submitted,
 SUGHRUE, MION, ZINN, MACPEAK & SEAS
 Attorneys for Applicant(s)

By

Waddell A. Biggart

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WAB:amt